



School Business Alert

December 2016

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FINANCIAL

December 2016 Income Surtax Payments

Message from the Department of Management

The December 2016 income surtax payment represents three-quarters of the amount of income surtaxes collected for your district from January 1, 2016, through October 24, 2016. The rest of the payment, plus or minus any adjustments made by the Iowa Department of Revenue due to their audits of income tax returns, will be paid about February 1, 2017.

This payment is based upon the income surtax rates established for your **2015-2016 budget**. If you didn't have a surtax for the Physical Plant and Equipment Levy (PPEL), the entire payment should be credited to your General Fund. On the other hand, if you had both General Fund and PPEL surtax, then split the income surtax in accordance with the rates. The PPEL Income Surtax rate can be found on line 19.4 of the FY16 Aid and Levy Worksheet. The General Fund Income Surtax rates can be found on lines 10.15 and 11.4.

Questions can be directed to [John Parker](#), Department of Management or 515-281-8485.

The Department of Education (Department) has posted the payment amount, rates for each fund, and dollar amount for each fund on the State Payment Information FY17 [webpage](#).

State Payment Tracking and Payments Not on Department Tracking

Districts will find on the [Iowa Education Portal](#), (EdInfo, Finance Applications, Payment to DE Subrecipients) or on the auto-generated emails, a list of payments that originated from the Department of Education. Payments may come from other departments as well. If the payment in question is not on the Department's page, it likely came from a different government agency.

For all state payments, you may visit this [link](#) to the Department of Administrative Services (DAS) Vendor Payment Portal. You will also find this link at the bottom of the State Payment Schedule webpage of the Department's website.

Contact [Joel Gabrielson](#) with Local Option School Distribution questions or 515-281-6106.

GENERAL INFORMATION

Nonpublic Certified Enrollment and Textbook Services

In previous years, districts had the opportunity to view the resident nonpublic student count within the Certified Supplementary Weighting data collection. With the change in reporting supplementary weighting information within Student Reporting in Iowa (SRI), the resident nonpublic student count is now available on a spreadsheet. The [link](#) also includes spreadsheets showing the nonpublic student count by nonpublic school and by area education agency. Textbook services [payments](#) will be processed soon. For more information, contact [Rachel Kruse](#) or 515-281-4153.

School District Reorganizations

With any school district reorganizations effective July 1, 2017, the Department needs to confirm that the state's accounting system is up-to-date. We request that those districts complete a new Form W-9 for the merged school district and fax it to 515-242-5988. In addition, districts may need to update the EFT Authorization Form to reflect any new bank accounts. For more information, contact [Michael Lammers](#) or 515-281-3589.

The newly reorganized board should apply for a new Federal Employer Identification Number (FEIN). Each district may have only one FEIN. The board will need to address the designation of a bank, new check blanks if name is changed, new signature plate if names are changed, and notification of vendors. The board will need to address vehicle title and other title to other recorded property as well as ensure that the legal description of the property has been updated to reflect the changes in territory.

The board of the dissolving school district should contact its auditor to review Internal Revenue Code to determine when the W-2s and other payroll reports and deposits are required following the dissolution of a corporation, and how and when the district should report to the Internal Revenue Service the termination of the FEIN.

January 1 Reporting of Reorganization or Dissolution

Has your district held a successful election for a reorganization or dissolution to be effective July 1, 2017? If so, the boards need to notify the Department of Education and Department of Management on or before January 1, 2017.

Actual enrollment within the territory will be used to allocate budget enrollment, special education weighting, supplementary and limited English proficiency (LEP) weighting to the new district or districts. In the case of a dissolution, or if territory was set off from the reorganization, the distribution is calculated by the new resident district of each student. The district will work with the Department of Education to determine the reallocation of certified enrollment, supplementary weighting, and special education weighting. This is done by matching students to their new resident districts.

Department of Education staff, after conferring with the Department of Management, will assign a district number, county number, and building numbers for the newly reorganized district. The Department of Management will assign the control county and the taxing districts.

Please contact the following individuals at the Department of Management and the Department of Education on or before January 1, 2017: [John Parker](#), [Carla Schimelfenig](#), and [Su McCurdy](#).

APPLICATIONS

Juvenile Home Budget

The juvenile home non-fiscal budget data collection for area education agencies is now available. The due date is January 1. Instructions can be found at this [link](#).

Statewide Voluntary Preschool Program for Four-Year-Old Children – New Districts

School districts not currently participating in the [Statewide Voluntary Preschool Program](#) (SWVPP) may apply to become part of the program. The application to begin a new preschool program in 2017-18 is now available on the Department's [website](#). This non-competitive application, which is due April 6, 2017, will require districts to fund the preschool program using other funding sources in 2017-18. In the second year of SWVPP implementation, districts will receive state aid based on the number of eligible children served in year one.

For information about the SWVPP, contact [Jennifer Adkins](#), 515-725-2219.

UPCOMING DEADLINES

Due Date	What's Due
Dec. 15	Department approval deadline for Modified Supplemental Amount for At-Risk/Dropout Application
Jan. 1	Juvenile Home Budget
Jan. 1	Last date to certify to the Department for reorganization or dissolution action effective July 1

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If you have suggestions for future SBA articles,
please submit to [Marcia Krieger](#).

IOWA DEPARTMENT OF EDUCATION

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